



Georgia Department of Revenue

CAVEAT 2021



Georgia Department of Revenue

PLEDGE AND PRAYER







Georgia Department of Revenue

CAVEAT 2021

Monday presenters:

- Joe Adams – Legislative Update
- Ruth Cohen – Applicable Case Studies
- Joe Adams – GCP Updates



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CAVEAT 2021

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Audio

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AUDIO

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Audio

Sound Check  ?

 ☒ Computer audio
☐ Phone call
☐ No audio

 **MUTED**

Microphone (High Definition Audio... ▾)

Speakers (High Definition Audio Devi... ▾)


Talking:

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Attendees (1)

Staff (1)

NAMES - ALPHABETICALLY ▼

Joe Adams (Me) ▼ ▲


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Attendees (1)		Staff (1)
🎤	📺	NAMES
🎤	📺	Joseph Adams (Organizer, Presenter)

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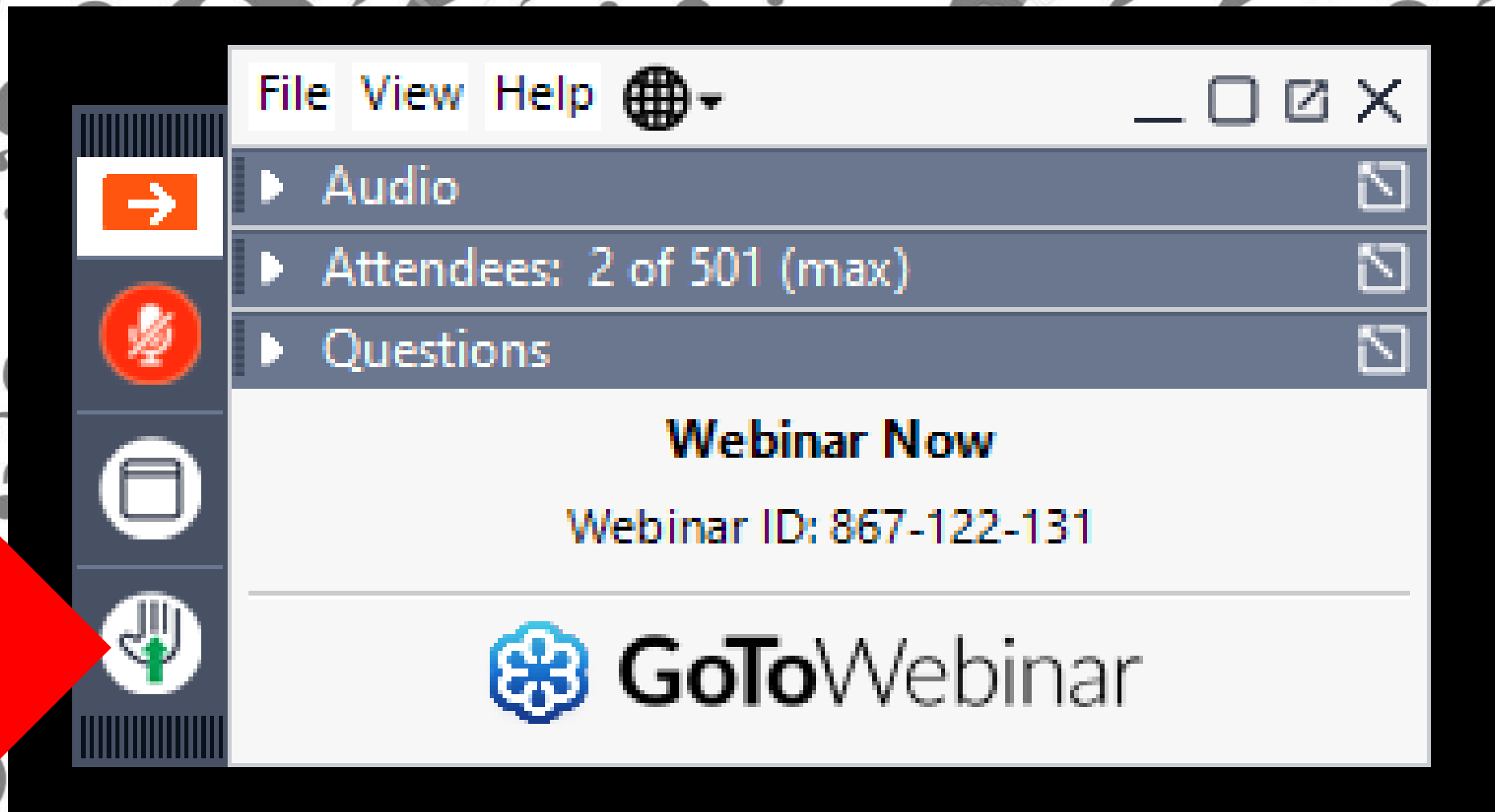
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HANDOUTS



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▼ Handouts: 1

2021 New Legislation.pdf

▶ Questions

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CAVEAT 2021

New Legislation

May 17, 2021

Georgia Department of Revenue
Local Government Services Division



Georgia Department of Revenue

HB 98 – Public Hearings: Authorize by Teleconference

Legislation authorizes local governments to conduct public hearings by teleconference during declared federal, state or local emergency situations.

Effective upon Governor Approval OCGA 50-14-1



Georgia Department of Revenue

HB 292 – Training for Boards of Equalization

To improve retention of members of county boards of equalization (BOEs) for tax appeals, this legislation reduces the continuing education requirements for BOE members in their 2nd and later terms of office.

Effective upon Governor Approval OCGA 48-5-311



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HB 63 – Title Ad Valorem Tax on Leased Vehicles

Revises the method of calculating title ad valorem tax (TAVT) on leased vehicles, to provide that TAVT will apply to the total of principal payments under the lease. Prior law also applied TAVT to the interest component of lease payments.

Effective January 1, 2022 OCGA 48-5C-1



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HB 282 – Tax Assessment of Commercial Timberland

This legislation makes changes to the procedure and methodology of the Department of Revenue's valuation for tax purposes of "qualified timberland property" – property used for the bona fide production of commercial timber.

OCGA 48-5-600, 48-5-602, 48-5-604



Georgia Department of Revenue

HB 451 – Freeport Tax Exemptions

This legislation would allow manufacturers to extend any existing Freeport property tax exemption on goods produced in 2020 and held in inventory to also apply to the 2021 tax year

Effective upon Governor Approval OCGA 48-5-48.1



Georgia Department of Revenue

SB193 – Tax Assessment for Mobile Homes

Legislation gives counties the option to require mobile homeowners to obtain decals from the tax commissioner as evidence of payment of property taxes.

Effective upon Governor Approval OCGA 48-5-263, 48-5-492, 48-5-493, 48-5-495



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HB 498 – Expansion of Family Farm Property Tax Exemptions

Legislation extends the existing “family farm” tax exemption to include entities that result from the merger of family farms; the resulting entity would not be required to be family-owned. The exemption is also expanded to include dairy products and unfertilized eggs.

Statewide Referendum November 2022 OCGA 48-5-41.1



Georgia Department of Revenue



Georgia Department of Revenue

Case Studies

Ruth O. Cohen

Staff Attorney

Georgia Department of Revenue



Georgia Department of Revenue



Georgia Department of Revenue

Georgia Certification Program

UPDATES and changes



CAVEAT 2021

- 1. Skill Building courses offered virtually*
- 2. In-person opportunities*
- 3. Exams*
- 4. New Courses and Course alterations*
- 5. Appraiser designation requirements*
- 6. Short Course*



Georgia Department of Revenue

Current Virtual Courses

Skill Building Courses

1. [Course I: Certification for Assessors Virtual](#)
2. [Course IA: Assessment Fundamentals for Appraisers Virtual](#)
3. [Course VI: Management Development Virtual](#)



Georgia Department of Revenue

Current Virtual Courses

Skill Maintenance Courses

1. [Appeals Procedure Workshop](#)
2. [APM and Digest Review Procedures](#)
3. [Deed Research](#)
4. [Georgia Assessment Administration](#)
5. [Manufactured Housing Valuation Workshop](#)
6. [Compliance Standards for Assessors and Appraisers](#)



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On-Site Schedule

May & June Scheduled Courses & Exams

Course II: May 17-21, Gainesville, GA

Course III: June 7-11th, Augusta, GA

Course IVB: June 7-11, Muscogee County

Appraiser Exams: June 29-July 1 Milledgeville, GA



Georgia Department of Revenue

On-Site Schedule

2021 - 2022

July 2021 – June 2022

All Courses



Georgia Department of Revenue

New Courses and Course alterations

Compliance Standards for Assessors and Appraisers

Description

This is a 2 1/2 day, 20-hour course that provides training on techniques and duties of the Board of Assessors and Appraisers. Provides structured procedures to meet the requirements of code sections and regulations. THIS COURSE DOES NOT PROVIDE GREAB CREDIT.



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Compliance Standards for Assessors and Appraisers

Contents

- **Assessor and Appraiser Training Requirements**
- **Chief Appraiser Duties and Responsibilities**
- **Appraisal Staff Duties and Responsibilities**
- **Holding Meetings**
- **Updated laws and regulations for Duties and Responsibilities**



Georgia Department of Revenue

Compliance Standards for Assessors and Appraisers

Objectives

- To provide techniques to improve the structure and function of the assessor's office to meet compliance requirements mandated by law.

Prerequisites

- Appraiser I or Assessors who have taken Course I



Georgia Department of Revenue

New Courses and Course alterations

COURSE VII: Appeals Procedure

- Skill Building Course
- 40 hours CE



Georgia Department of Revenue

Course VII: Appeals Procedure

Description:

This is a 5 day, 40-hour course that deals primarily with the Board of Assessors responsibilities in the appeal process. Case studies, timelines, CAMA data input, vehicle appeals and procedures.



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Course VII: Appeals Procedure

Content:

1. Review of appeal process
2. Preparation of Board of Equalization, Hearing Officer, Arbitration, and Superior Court appeals
3. Discussion of the Taxpayer Bill of Rights and other pertinent statutes
4. Case studies to provide for a better understanding of the appeals process



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Course VII: Appeals Procedure

Objectives:

1. To provide 40 hours of skill building education as a portion of the training requirements for assessors and appraisers
2. To provide information on how to prepare appeals before Board of Equalization, Hearing Officer, Arbitrator and/or superior court
3. To build the participants skills in dealing with taxpayer appeals



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Course VII: Appeals Procedure

Prerequisites: Course I

Successful Completion: All participants must successfully complete all assigned class work.

Instructors: Blair McLinn / Joe Adams



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Appraiser designation requirements

Appraiser I Examination:

- Must have successfully completed Course I and Course IA.
- No Changes



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Appraiser designation requirements

- **Appraiser II Examination:**
- Must have successfully completed Appraiser I Examination with a grade of 80 or above; and
- Must have successfully completed **Course V**; and any **one** of Course III, Course IVA, or Course IVB.



Georgia Department of Revenue

Appraiser designation requirements

- Appraiser III Examination:
- Must have successfully completed Appraiser II Examination with a grade of 80 or above; and
- Must have successfully completed Course II; **and Course VII**; and any **one** of Course III, Course IVA, or Course IVB, **not previously taken**.



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Appraiser designation requirements

- Appraiser IV Examination:
- Must have successfully completed Appraiser III Examination with a grade of 80 or above;
- Must successfully complete Course VI; **and any one of Course III, Course IVA, or Course IVB, not previously taken.**



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Substitute Courses

Assessor foundation courses:

Currently, Requirements have been waived in order to assure Assessor members maintain their certification.



Georgia Department of Revenue

Class review & instructors

Skill Building Courses



Georgia Department of Revenue

Class review & location

Course I: Certification for Assessors

40 Hour Course

- **Joe Adams**



Georgia Department of Revenue

Class review & location

Course IA: Assessment Fundamentals for Appraisers

40 Hour Course

- **Blair McLinn**



Georgia Department of Revenue

Class review & location

Course II: Income Approach To Value

40 Hour Course

- **Charles Nazerian / Stewart Hobgood**



Georgia Department of Revenue

Class review & location

Course III: Valuation of Personal Property

40 Hour Course

- **Melissa Dove**



Georgia Department of Revenue

Class review & location

Course IVA: Valuation of Urban Land

40 Hour Course

- **Jason Nix / Robert McDade**



Georgia Department of Revenue

Class review & location

Course IVB: Valuation Of Rural Land

40 Hour Course

- **Jason Nix / Robert McDade**



Georgia Department of Revenue

Class review & location

Course V: Cost Approach To Value

40 Hour Course

- **Grant Hilton / Ben Pope**



Georgia Department of Revenue

Class review & location

Course VI: Appraiser Management Development **20 Hour Course**

- **Shikeena Woodyard / Cody Martin**



Georgia Department of Revenue

Class review & location

Course VII: Appeals Procedure

40 Hour Course

- **Blair McLinn**



Georgia Department of Revenue

Class review & location

Skill Maintenance Courses



Georgia Department of Revenue

Class review & instructors

Advanced Specialized Assessments Workshop

40 Hour Course

- **Kenny Colson**



Georgia Department of Revenue

Class review & instructors

Appeals Procedure Workshop

20 Hour Course

- **Blair McLinn**



Georgia Department of Revenue

Class review & location

Application of Income

20 Hour Course

- **Charles Nazerian / Stewart Hobgood**



Georgia Department of Revenue

Class review & location

Basic Accounting Workshop

20 Hour Course

- **Mike Chatmon**



Georgia Department of Revenue

Class review & location

Compliance Standards for Assessors and Appraisers

20 Hour Course

- **Missy Dove / Kim Oliver**



Georgia Department of Revenue

Class review & location

CAVEAT Update Workshop

20 Hour Course

- **Various**



Georgia Department of Revenue

Class review & location

Deed Fundamentals

20 Hour Course

- **Christina Owens**



Georgia Department of Revenue

Class review & location

Deed Research

(Deed Fundamentals prerequisite)

20 Hour Course

- **Christina Owens**



Georgia Department of Revenue

Class review & location

Exempt Properties Workshop

20 Hour Course

- **Joe Adams**



Georgia Department of Revenue

Class review & location

Georgia Assessor Administration

20 Hour Course

- **Ben Pope**



Georgia Department of Revenue

Class review & location

IAAO Income Approach

30 Hour Course

- **Charles Nazerian**



Georgia Department of Revenue

Class review & location

Review of Income

20 Hour Course

- **Charles Nazerian / Stewart Hobgood**



Georgia Department of Revenue

Class review & location

Specialized Assessment Workshop

20 Hour Course

- **Kenny Colson**



Georgia Department of Revenue

Class review & location

Valuation of Manufactured Housing

20 Hour Course

- **Ben Pope / Nathan Evans**



Georgia Department of Revenue

Class review & location

Timber Regulations

20 Hour Course

- **Robert Mcdade**



Georgia Department of Revenue

Class review & location

Verification of Personal Property Reports

20 Hour Course

- **Mike Chatmon**



Georgia Department of Revenue

Class review & location

WinGap Basic Data Entry **40 Hour Course**

- **Cody Martin**



Georgia Department of Revenue

Class review & location

WinGap Report Building

40 Hour Course

- **Cody Martin**



Georgia Department of Revenue

CAVEAT

Future Dates:

2022, May 17-19 Classic Center, Athens
2023, May 23-25 Classic Center, Athens
2024, May 21-23 Classic Center, Athens
2025, May 20-25 Classic Center, Athens



Georgia Department of Revenue

Short Course 2021



Georgia Department of Revenue

Short Course 2021

2021, November 15-19

Jekyll Island Convention Center, Jekyll Island



Georgia Department of Revenue

Short Course 2021

Courses: 40 Hours –

Course I – Certification for assessors

Course II – Income Approach to value

Course III – Valuation of Personal Property

Course V – Cost Approach to value

Course VII – Appeals Procedure



Georgia Department of Revenue

Short Course 2021

Courses: 20 Hours –

Course VI – Management Development

Georgia Assessment Administration

Specialized Assessments Workshop



Georgia Department of Revenue

Short Course 2021

Appraiser Exams:

Wednesday: 1 - 5pm

Thursday: As needed

Friday: 1 – 5pm



Georgia Department of Revenue

Short Course

Future Dates & Locations:

2022, November 14-18 Callaway Resort and
Gardens, Pine Mountain, GA